

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**34 Park  
0612 Livingston Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,982,517.14	3,982,517.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	213,768.27	213,768.27	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	128,219.06	128,219.06	0.00	0.00	0.00	0.00
222X Educational Media Services	146,908.94	146,908.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	155,922.40	155,922.40	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	452,732.36	443,570.36	0.00	9,162.00	0.00	0.00
25XX Support Services - Business	162,091.64	0.00	162,091.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	637,638.15	637,638.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	161,189.29	161,189.29	0.00	0.00	0.00	0.00
28XX Support Services - Central	45,012.94	0.00	45,012.94	0.00	0.00	0.00
35XX Extracurricular - Athletics	48,827.21	48,827.21	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	10,904.00	10,904.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	6,145,731.40	5,929,464.82	207,104.58	9,162.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	6,145,731.40					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 207,104.58/5,929,464.82		3.49%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (3.04%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**34 Park  
0613 Park H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,965,229.99	1,964,585.68	644.31	0.00	0.00	0.00
21XX Support Services - Students	124,922.68	124,922.68	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	41,112.10	41,112.10	0.00	0.00	0.00	0.00
222X Educational Media Services	109,247.31	109,247.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	173,297.80	173,297.80	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	284,702.09	284,702.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	75,568.06	0.00	75,568.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	388,528.48	381,028.48	0.00	7,500.00	0.00	0.00
27XX Student Transportation Services	369,502.19	305,577.29	0.00	63,924.90	0.00	0.00
28XX Support Services - Central	24,202.62	0.00	24,202.62	0.00	0.00	0.00
31XX Food Services	412,500.72	412,500.72	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,863.15	9,863.15	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	139,183.03	139,183.03	0.00	0.00	0.00	0.00
<b>Totals</b>	4,117,860.22	3,946,020.33	100,414.99	71,424.90	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,117,860.22					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 100,414.99/3,946,020.33		2.54%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (2.28%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**34 Park**  
**0614 Gardiner Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	615,689.81	615,689.81	0.00	0.00	0.00	0.00
21XX Support Services - Students	25,840.41	25,840.41	0.00	0.00	0.00	0.00
222X Educational Media Services	32,569.46	32,569.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	177,337.29	177,337.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	33,855.72	33,855.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,671.13	0.00	24,326.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	112,684.42	112,684.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	25,393.38	25,393.38	0.00	0.00	0.00	0.00
31XX Food Services	96,315.58	96,315.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,666.09	4,666.09	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	14,134.16	14,134.16	0.00	0.00	0.00	0.00
<b>Totals</b>	1,170,157.45	1,138,486.32	24,326.83	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,170,157.45					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 24,326.83/1,138,486.32			2.14%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**34 Park  
0617 Cooke City Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	44,911.51	44,911.51	0.00	0.00	0.00	0.00
21XX Support Services - Students	302.00	302.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	440.00	440.00	0.00	0.00	0.00	0.00
222X Educational Media Services	1,281.20	1,131.20	0.00	150.00	0.00	0.00
23XX Support Services - General Administration	9,991.59	9,991.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,844.39	0.00	8,844.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,016.28	2,016.28	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,219.07	1,219.07	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	69,006.04	60,011.65	8,844.39	150.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	69,006.04					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 8,844.39/60,011.65		14.74%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**34 Park  
0620 Pine Creek Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	143,979.35	142,888.73	0.00	1,090.62	0.00	0.00
21XX Support Services - Students	3,266.01	3,266.01	0.00	0.00	0.00	0.00
22XX Educational Media Services	4,281.22	4,281.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,208.28	6,208.28	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,415.69	3,415.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,363.83	0.00	20,052.85	1,310.98	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,967.50	13,967.50	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,766.98	4,766.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	649.62	649.62	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	2,190.69	0.00	XXXXXXXXXX	0.00	2,190.69	0.00
<b>Totals</b>	204,089.17	179,444.03	20,052.85	2,401.60	2,190.69	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	204,089.17					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 20,052.85/179,444.03		11.17%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

34 Park  
0635 Springdale Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	49,285.46	49,285.46	0.00	0.00	0.00	0.00
21XX Support Services - Students	450.00	450.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	181.00	181.00	0.00	0.00	0.00	0.00
222X Educational Media Services	128.63	128.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,114.90	2,114.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,561.94	0.00	5,561.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,020.83	3,020.83	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,348.28	2,348.28	0.00	0.00	0.00	0.00
<b>Totals</b>	63,091.04	57,529.10	5,561.94	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	63,091.04					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 5,561.94/57,529.10		9.67%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

34 Park  
1191 Gardiner H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	462,120.08	462,120.08	0.00	0.00	0.00	0.00
21XX Support Services - Students	17,221.84	17,221.84	0.00	0.00	0.00	0.00
22XX Educational Media Services	24,727.33	24,727.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	159,583.56	159,583.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	41,374.88	41,374.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,209.05	0.00	21,210.85	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	114,472.08	114,472.08	0.00	0.00	0.00	0.00
27XX Student Transportation Services	33,157.67	33,157.67	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,293.29	20,293.29	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	58,909.60	58,909.60	0.00	0.00	0.00	0.00
<b>Totals</b>	963,069.38	931,860.33	21,210.85	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	963,069.38					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 21,210.85/931,860.33		2.28%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**34 Park  
1215 Arrowhead Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	664,379.95	664,379.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,253.54	4,253.54	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,923.02	10,923.02	0.00	0.00	0.00	0.00
222X Educational Media Services	11,408.85	11,408.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,543.49	8,543.49	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	74,339.68	74,339.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,756.33	0.00	26,514.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	58,773.41	58,773.41	0.00	0.00	0.00	0.00
27XX Student Transportation Services	32,452.73	32,452.73	0.00	0.00	0.00	0.00
31XX Food Services	2,269.19	2,269.19	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,310.69	8,310.69	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,100.00	0.00	XXXXXXXXXX	8,100.00	0.00	0.00
<b>Totals</b>	916,510.88	875,654.55	26,514.32	8,100.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	916,510.88					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 26,514.32/875,654.55		3.03%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (2.62%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

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# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**34 Park**  
**1227 Shields Valley Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	679,801.83	664,782.33	0.00	15,019.50	0.00	0.00
21XX Support Services - Students	24,044.30	24,044.30	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,857.43	7,857.43	0.00	0.00	0.00	0.00
222X Educational Media Services	25,283.65	25,283.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	43,230.06	43,230.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	113,968.64	104,991.64	0.00	8,977.00	0.00	0.00
25XX Support Services - Business	43,628.68	0.00	43,628.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	109,131.78	109,131.78	0.00	0.00	0.00	0.00
27XX Student Transportation Services	156,875.21	156,875.21	0.00	0.00	0.00	0.00
31XX Food Services	105,387.69	103,963.03	1,424.66	0.00	0.00	0.00
34XX Extracurricular - Activities	1,733.53	1,733.53	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,046.30	10,046.30	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	49,566.87	0.00	XXXXXXXXXX	49,566.87	0.00	0.00
<b>Totals</b>	1,370,555.97	1,251,939.26	45,053.34	73,563.37	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,370,555.97					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 45,053.34/1,251,939.26		3.60%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**34 Park  
1228 Shields Valley H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	414,953.91	408,072.41	0.00	6,881.50	0.00	0.00
21XX Support Services - Students	22,617.99	22,617.99	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	462.58	462.58	0.00	0.00	0.00	0.00
222X Educational Media Services	21,625.75	21,625.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	41,296.80	41,296.80	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	84,081.72	84,081.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	36,060.39	0.00	36,060.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	136,550.80	126,981.52	1,069.28	8,500.00	0.00	0.00
27XX Student Transportation Services	101,032.97	101,032.97	0.00	0.00	0.00	0.00
31XX Food Services	12,262.10	12,262.10	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,380.31	17,380.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	42,590.56	38,950.64	0.00	3,639.92	0.00	0.00
4XXX Facilities Acquisition and Construction Services	34,132.69	0.00	XXXXXXXXXX	34,132.69	0.00	0.00
<b>Totals</b>	965,048.57	874,764.79	37,129.67	53,154.11	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	965,048.57					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 37,129.67/874,764.79		4.24%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.